

INSTRUCTIONS FOR ALL WISCONSIN BREWERS AND WHOLESALERS OF FERMENTED MALT BEVERAGES

You must obtain a permit from the Department of Revenue if you want to brew fermented malt beverages or sell fermented malt beverages to another Wisconsin wholesaler or Wisconsin retail business.

REQUIRED LICENSES, PERMITS, AND TAX STAMPS

You must obtain the following items before you begin handling fermented malt beverages in Wisconsin.

1. *Federal Basic Permit and Federal Occupational Tax*
Information can be obtained at www.ttb.gov.
2. *Municipal Wholesale Beer License (annual renewal)*
You can obtain this license from the Wisconsin municipality in which you intend to establish your place of business. The fee for this license is determined by the municipality, but may not exceed \$25 per year.
3. *Wisconsin Permit*
You can obtain a permit by completing the application (Form AT-113) and sending it to the department at the address provided. New applicants should file this application after applying for the Federal Basic Permit and Federal Occupational Tax Stamp and obtaining a Municipal Wholesale Beer License.
4. *Public Warehouse Permit*
Wisconsin beer wholesalers are required to obtain this license (Form AB-123).

FILING YOUR APPLICATION

Carefully complete your application so the processing of your permit will not be delayed.

If you will be brewing, selling, shipping, or invoicing fermented malt beverages from more than one location in Wisconsin, you must submit a separate application for each such location to obtain a separate permit for each location.

FEE

There is a \$20 Business Tax Registration fee for this permit.

PERMIT EXPIRATION/RENEWAL

Your permit is renewable every two years. The department will send the Business Tax Registration (BTR) renewal notice when the permits and certificates subject to BTR provisions approach their expiration date. The expiration date will vary from taxpayer to taxpayer. Normally, the expiration date is two years from the end of the month in which you applied for your permit or certificate.

LABEL APPROVAL

All fermented malt beverages sold in Wisconsin must be labeled according to federal regulations. If you are a new brewer, you must include with this application a copy of the label approval you received from the federal government. We will not issue a permit to you until we receive a copy of your label approval. If you subsequently revise the label of a product such that another federal approval is needed, send us a copy of that approval when you receive it.

Exception: This requirement does not pertain to wholesalers.

SECURITY

If you will be brewing fermented malt beverages in Wisconsin or importing them into Wisconsin from a foreign country, you must have security on file in our office (for example, bond, cash, certificate of deposit). The security must be twice the monthly estimate of your maximum Wisconsin fermented malt beverage tax. The security may not be less than \$1,000 nor more than \$100,000.

ASSISTANCE AND FORMS

Information, additional forms, and assistance are available by contacting our office at:

2135 Rimrock Road
Madison WI 53713
(608) 261-6435
Fax (608) 261-7049

or write to:

Mail Stop 5-107
PO Box 8900
Madison WI 53708-8900
Email: excise@revenue.wi.gov

RESPONSIBILITIES OF A PERMITTEE

1. FILING MONTHLY REPORTS

A monthly report and schedules must be filed with the department covering all transactions which occurred during the month. A report must be filed even though you had no transactions during a month.

Exception: Wisconsin wholesalers dealing exclusively with other Wisconsin wholesalers are not required to file monthly reports.

DUE DATE OF REPORT – Your report is due 15 days after the close of the month.

2. PAYING THE TAX

The Wisconsin occupational tax on fermented malt beverages is \$2 per 31 gallon barrel. If you are liable for this tax, it must be submitted with your monthly report.

PENALTIES AND INTEREST – All reports not timely filed are subject to a \$10 late filing penalty and penalty of 5% of the tax due for each month the tax is unpaid (not exceeding 25% of the tax due). Any tax not paid by the due date is subject to interest at the rate of 1.5% per month until paid.

Failure to timely submit your monthly reports may result in the department initiating proceedings to revoke your permit.

3. PURCHASES OF FERMENTED MALT BEVERAGES
You may only purchase fermented malt beverages from the following:

- Other Wisconsin breweries.
- Other Wisconsin beer wholesalers
- Holders of a Wisconsin fermented malt beverage out-of-state shipper's permit. This permit allows persons in other states to ship fermented malt beverages to Wisconsin wholesalers and brewers holding permits from the Department of Revenue.

4. SALES OF FERMENTED MALT BEVERAGES
You may only sell fermented malt beverages:

- In the original package or container in which the fermented malt beverage was placed by the brewer. There is no limitation as to quantity sold.
- For consumption off the premises of your wholesale location(s).
- To Wisconsin retailers properly licensed with their local municipality.
- To beer wholesaler permittees whether located in Wisconsin or outside Wisconsin.

5. SHIPPING AND RECEIVING FERMENTED MALT BEVERAGES

Shipments made to any person who does not hold the appropriate permit are subject to confiscation. In addition, your permit may be revoked.

6. RECORDKEEPING

You must keep adequate records so that the department can verify if your report was properly completed and the correct amount of tax paid. Such records must be kept for four years and in place and manner easily accessible for review by department personnel.

7. REPORTING NAME/ADDRESS/OWNERSHIP CHANGES OR CEASING OPERATIONS

Notify us immediately (in writing) when your business undergoes any of the changes mentioned below:

A. Name Change - Send us:

1. A new application, Form AT-113, showing name change.
2. A rider from your surety bonding company

showing your new business name.

B. Address Change - Complete an address change form, Form AB-163, provided by this department. There is a \$10 charge for your first address change during a calendar year and the full permit fee charge for each additional address change during the same year. These charges are statutory.

C. Ownership Change - Submit the following:

1. Application for fermented malt beverage permit (plus fee). Your old permit is not transferable to the new business.
2. Application (plus \$20 fee) for each salesperson personally soliciting orders in Wisconsin.
3. Security guaranteeing payment of the fermented malt beverage tax to the department.

Examples of ownership changes include:

1. Sole proprietorship to a partnership or corporation.
2. Partnership to a sole proprietorship or corporation.
3. Partner being added to or dropped from a partnership. Partnerships that add or drop partners must notify the department in writing of the change in partners. If a new Federal Employer Identification Number is assigned, you must apply for a new permit.
4. Death of sole proprietor.
5. Business sold.
6. Changes in stock ownership where another person becomes the owner of more than 10% of the voting shares (25% or more of voting shares if there are four or fewer shareholders).

The change of corporate officer, director, or agent is not regarded as a change in ownership. However, an auxiliary questionnaire must be filed by the new officer, director, or agent.

D. Ceased Operations - You must:

1. Return your fermented malt beverage permit to the department.
2. Indicate the last day you operated in Wisconsin.
3. File a final monthly report showing all transactions made during your final month of business. Indicate Final on that report.

DEPARTMENT USE ONLY

Permit Number
Period Covered
Date of Issuance

PERMIT APPLICATION FOR WISCONSIN BREWERS AND WHOLESALEERS OF FERMENTED MALT BEVERAGES

Wisconsin Department of Revenue
Mail Stop 5-107
PO Box 8900
Madison WI 53708-8900
(608) 261-6435
Fax (608) 261-7049

Legal Name <i>(corporation, limited liability company, partnership, or individual)</i>	Federal Employer ID No.	Social Security No. <i>(required if sole proprietorship or individual)</i>	
Business Name (DBA) <i>(if different from Legal Name)</i>	Telephone No.	Business Telephone No.	
Business Address <i>(Do not use PO Box)</i>	City or Post Office	State	Zip Code
Mailing Address <i>(if different from business address)</i>	City or Post Office	State	Zip Code

Business Located In: ☐ City ☐ Village of: _____ ☐ Town _____

In the Wisconsin county of: _____

A separate permit is required for each location from which fermented malt beverages are sold or shipped in Wisconsin, including the location from which invoices are issued for such sales or shipments.

1. Type of Permit	Business Tax Registration Fee	Governing Statute
<input type="checkbox"/> Brewery	\$20	125.29
<input type="checkbox"/> Brewpub	\$20	125.295
<input type="checkbox"/> Wholesaler	\$20	139.09

2. Organization *(check one)*

<input type="checkbox"/> Sole Proprietor <input type="checkbox"/> Partnership <input type="checkbox"/> Wisconsin Corporation (Date incorporated: _____) <input type="checkbox"/> Out-of-State Corporation (Licensed in WI? <input type="checkbox"/> Yes <input type="checkbox"/> No) <input type="checkbox"/> Other <i>(describe)</i> _____ _____	<input type="checkbox"/> Governmental Unit <i>(check appropriate box below)</i> <input type="checkbox"/> Federal <input type="checkbox"/> County <input type="checkbox"/> Tribal <input type="checkbox"/> Wisconsin State <input type="checkbox"/> Local <input type="checkbox"/> Limited Liability Company - Enter date registered with the Department of Financial Institutions: _____ For federal income tax purposes, will the LLC be taxed as a: <input type="checkbox"/> Partnership <input type="checkbox"/> Corporation <input type="checkbox"/> Single member LLC disregarded as a separate entity
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3. Have you as a sole proprietor, partner(s), limited liability company member(s), or corporate officer(s):

a) Held, or now hold, a permit or certificate issued by the Wisconsin Department of Revenue? ☐ Yes ☐ No

If Yes, indicate: Type of permit or certificate _____ Permit or certificate number _____

Location for which it was issued _____
(street address, city, state, zip code)

b) Been convicted of violating federal or state laws or local ordinances other than traffic violations? ☐ Yes ☐ No

If Yes, check type: ☐ Federal ☐ State ☐ Local Ordinances

Indicate details of the violation, including nature of violation, date, place, court, and disposition. _____

c) If you have been convicted of a felony, describe the nature of the felony. If pardoned, give date and place of the pardon and attach a copy of the application. _____

d) Are charges for any offense presently pending against you (other than traffic unrelated to alcohol beverages)? ☐ Yes ☐ No

If Yes, check type: ☐ Federal ☐ State ☐ Local Ordinances

Describe the status of the pending charges. _____

4. List name, social security number, home address, and title of all partners or principal officers of corporation.

Name	SS#	Street Address	City, State, Zip	Title
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5. Have you taken over the business of another permittee? ☐ Yes ☐ No If yes, give name and address of predecessor.

Permit #

6. Indicate number and date of your:

Number

Date

Federal Basic Permit for Beer Wholesalers

(Brewers Registration)

Federal Occupational Tax Stamp

Municipal Wholesale Beer License (submit copy of license)

7. Do you hold a Class "B" license or permit or have any ownership interest in a premise operating under a Class "B" license or permit?

☐ Yes ☐ No

If yes, indicate name and address.

WHOLESALE ONLY. Question 8 does not apply to brewers even though a brewery may also hold a wholesaler beer license.

8. Did you hold a Retail Class "A" license prior to May 5, 1994? ☐ Yes ☐ No

If no, you are not eligible to hold both a wholesale beer license/permit and a retail beer license.

9. Indicate name and address of persons from whom beer will be obtained.

10. Will you be the "importer of record" with U.S. Customs of fermented malt beverages received from outside the United States?

☐ Yes ☐ No

If "yes," you will be required to obtain security (see instructions).

Declaration (ALL applicants complete this section)

I declare under penalties of the law that I have examined this information and, to the best of my knowledge, it is true, correct, and complete.

Signature

Title

Date

Signature

Title

Date

NOTE: If applicant is a **corporation**, the president and the secretary must sign. If applicant is a **partnership**, two partners must sign. If a **limited liability company**, two members must sign unless the limited liability company only has one member.

AUXILIARY QUESTIONNAIRE FOR BREWPUB APPLICANTS ONLY

(attachment for Form AT-113)

- ☐ Yes ☐ No 1. Will the applicant manufacture not more than 10,000 barrels of beer in a calendar year, either by the brewpub or the brewpub group?
- ☐ Yes ☐ No 2. Will the applicant's entire beer manufacturing process occur on the brewpub premises?
- ☐ Yes ☐ No 3. Does the applicant operate a restaurant and hold a Class "B" license for the brewpub premises?
- ☐ Yes ☐ No 4. Are the restaurant permit and the Class "B" license issued in the same name as the brewpub applicant?

Attach copies of restaurant permit and Class "B" license.

- ☐ Yes ☐ No 5. Will the applicant offer for sale on the brewpub premises, in addition to beer brewed by the applicant/brewpub group, beer manufactured by other brewers?

List brands of beer to be offered for sale:

- a) _____ e) _____
b) _____ f) _____
c) _____ g) _____
d) _____ h) _____

- ☐ Yes ☐ No 6. Does the applicant hold or have any direct or indirect interest in a Class "A" license, a beer wholesaler license, a brewer's permit, an alcohol beverage warehouse permit, or have a direct or indirect interest in a Class "B", "Class B," or "Class C" license (other than one for the brewpub premises)?

- ☐ Yes ☐ No 7. Does the applicant's brewpub group hold 6 or less brewpub permits?

List all brewpub locations:

- a) _____ e) _____
b) _____ f) _____
c) _____ g) _____
d) _____ h) _____

- ☐ Yes ☐ No 8. If the applicant has no current operations, does the applicant certify it has applied for or will apply for a Class "B" license and restaurant permit and will comply with the permit requirements prior to and upon commencing operations? If an applicant holds any license or permit prohibited by law at the time of application, does the applicant certify it will surrender any such license or permit upon issuance of the brewpub permit?

- ☐ Yes ☐ No 9. Does the applicant understand that failure to comply with the provisions of the brewpub permit is grounds for revocation of the brewpub permit?

I declare under penalties of the law that I have examined this information and, to the best of my knowledge, it is true, correct, and complete.

Signature	Phone Number	Date
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BREWPUB PERMIT INFORMATION

2007 Wisconsin Act 20, effective November 25, 2007, created a “brewpub permit” to be issued by the State of Wisconsin. Under this law, an applicant is eligible to receive a brewpub permit if **all** of the following apply:

- The applicant manufactures not more than 10,000 barrels of beer in a calendar year, either by the brewpub or the brewpub group (the brewpub and all brewpubs that share common membership, franchisees of the brewpub, etc).
- The applicant’s entire beer manufacturing process occurs on the brewpub premises. If the applicant holds more than one brewpub permit, the applicant is not required to manufacture beer on each brewpub premises.
- If, the applicant operates a restaurant and holds a Class “B” license for the brewpub premises, the restaurant permit and Class “B” license must be issued in the same name as the brewpub permit.
- The applicant holds a Class “B” license for the restaurant and offers for sale on the premises, in addition to its own beer, beer manufactured by other brewers.
- The applicant holds a Business Tax Registration Certificate issued by the Department of Revenue.
- The applicant does not hold nor has a direct or indirect interest in a Class “A” license, a beer wholesale license, a brewer’s permit, an alcohol beverage warehouse permit, nor has a direct or indirect interest in a Class “B”, “Class B,” or “Class C” license (other than one for the brewpub premises).
- The brewpub group does not hold more than six brewpub permits.

A “brewpub permit” authorizes the permittee to do any of the following:

- Brew on the brewpub premises up to 10,000 barrels each calendar year for all their brewpub operations of the brewpub’s brewpub group.
- Bottle on the premises beer that has been manufactured on the brew pub premises.
- Package in refillable containers exceeding 24 ounces in volume on the brewpub premises beer that has been manufactured on the brew premises.
- Transport beer that has been manufactured on the brewpub premises between the brewpub and any other member of the brewpub group.
- Wholesale beer manufactured by the brewpub or brewpub group to other wholesalers.
- Wholesale beer manufactured by the brewpub or brewpub group to retailers, but no more than 1,000 barrels per calendar year (this does not include beer provided between members of the brewpub group).
- Sell alcohol beverages at retail on the brewpub premises in accordance with the terms of any Class “B,” “Class B,” or “Class C” licenses issued for the brewpub premises.

If an applicant has no current operations, the applicant may certify the applicant has applied for or will apply for a Class “B” license and restaurant permit and will comply with the permit requirements prior to or upon commencing operations. If an applicant holds any license or permit prohibited in this section at the time of application, the applicant must certify the applicant will surrender any such license or permit upon issuance of the brewpub permit.